

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules – Notification-Orders - Issued.

---

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms No. 24**

**Dated: 09.02.2021**  
**Read the following :-**

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Notification Nos. 72/2020 - Central Tax, dt. 30-09-2020.
3. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Corrigendum for Notification No. 72/2020 - Central Tax, dt. 01-10-2020.
4. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 79/2020 - Central Tax, dt. 15-10-2020.
5. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref. No. A(1)/70/2017, Dt. 04-12-2020.

\*\*\*\*\*

**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 09.02.2021.

**NOTIFICATION**

In exercise of the powers conferred by Section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.121 Revenue (CT.II) Department, dated 30.06.2017 and as subsequently amended from time to time namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (2<sup>nd</sup> Amendment) Rules, 2021.  
(2) Save as otherwise provided in these rules, Rule 2(i), 3 & 6 of this notification shall come into force with effect from 30.09.2020.  
(3) Save as otherwise provided in these rules, Rule 2(ii), 4, 5, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22 & 23 of this notification shall come into force with effect from 15.10.2020.
2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 46,-  
(i) after clause (q), the following clause shall be inserted, namely:-  
  
“(r) Quick Response code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.  
(ii) for the first proviso, the following proviso shall be substituted, namely: -  
  
“Provided that the Commissioner may, on the recommendations of the Council, by notification, specify-

- (i) the number of digits of Harmonised System of Nomenclature code for goods or services that a class of registered persons shall be required to mention; or
- (ii) a class of supply of goods or services for which specified number of digits of Harmonised System of Nomenclature code shall be required to be mentioned by all registered taxpayers; and
- (iii) the class of registered persons that would not be required to mention the Harmonised System of Nomenclature code for goods or services:".

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

"Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification."

4. In the said rules, for rule 67A, the following rule shall be substituted, namely: -

**"67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.-** Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be."

5. In the said rules, in rule 80, in sub-rule (3), for the proviso, the following proviso shall be substituted, namely: -

"Provided that for the financial year 2018-2019 and 2019-2020, every registered person whose aggregate turnover exceeds five crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C** for the said financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner."

6. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for

verification by the proper officer in lieu of the physical copy of such tax invoice.”.

7. In the said rules, with effect from the 20th day of March, 2020, in rule 138E, after the third proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.”.

8. In the said rules, in rule 142, in sub-rule (1A), -

- (i) for the words “proper officer shall”, the words “proper officer may” shall be substituted;
- (ii) for the words “shall communicate”, the word “communicate” shall be substituted.

9. In the said rules, in **FORM GSTR-1**, against serial number 12, in the Table, in column 6, in the heading, for the words “Total value”, the words “Rate of Tax” shall be substituted.

10. In the said rules, for **FORM GSTR-2A**, the following form shall be substituted, namely: -

**“FORM GSTR-2A**  
**[See rule 60(1)]**

**Details of auto drafted supplies**

*(From GSTR 1, GSTR 5, GSTR-6, GSTR-7, GSTR-8, import of goods and inward supplies of goods received from SEZ units / developers)*

Year				
Month				

1.	GSTIN																		
2.	(a)	Legal name of the registered person																	
	(b)	Trade name, if any																	

PART A

(Amount in Rs. all Tables)

*3. Inward supplies received from a registered person including supplies attracting reverse charge*

GSTIN of supplier	Trade / Legal name	Invoice details	Rate (%)	Taxable value	Amount of tax	Place of supply (Name of State / UT)	Supply attracting reverse charge (Y/N)	GSTR-1/5 filing period	GSTR-1/5 filing date	GSTR-3B filing status (Yes/No)	Amenity made, if any (GSTI N, Others)	Tax period in which same ended	Effective date of cancellation, if any
-------------------	--------------------	-----------------	----------	---------------	---------------	--------------------------------------	----------------------------------------	------------------------	----------------------	--------------------------------	---------------------------------------	--------------------------------	----------------------------------------

		No.	Type	Date	Value			Integrated tax	Central tax	State tax / UT tax	Cesses								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)

4. Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to 3)

Details of original Document		Revised details						Rate	Taxable value (%)	Amount of tax				Place of supply (Name of State / UT)	Supplier attracting reverse charge (Y/N)	GST R-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes / No)	Amendment made (GSTIN, Others)	Tax period of original record	Effective date of cancellation if any
No.	Date	GSTIN	Trade / Legal name	No.	Type	Date	Value			Integrated tax	Central tax	State tax	Cess								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

5. Debit / Credit notes received during current tax period

GSTIN of supplier	Trade / Legal name	Credit / Debit Note Details					Rate	Taxable value (%)	Amount of tax				Place of supply (Name of State / UT)	Supplier attracting reverse charge (Y/N)	GST R-1/5 period	GST R-1/5 filing date	GST R-3B filing status (Yes / No)	Amendment made, if any (GSTIN, Others)	Tax period in which amended	Effective date of cancellation, if any
		No.	Date	Supplier type	Date	Value			Integrated tax	Central tax	State tax	Cess								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)

6. Amendment to Debit / Credit notes (Amendment to 5)

Details of original document			Revised details							Rate (%)	Taxable value	Amount of tax				Place of supply (Name of State/UT)	Supplier's address (Y/N)	GS TR-1/5	GS TR-1/5	GS TR-3B filing date	Amendment made (GSTIN, Other)	Tax period of original record	Effective date of cancellation if any
Type	ND	ND	GSTIN of Supplier	Trade name	No.	Note type	Noted type	Value				Integrated tax	Central tax	State tax	Cesses								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)

PART B

7. ISD credit received

GSTIN of ISD	Trade / Legal name	ISD document details		ISD invoice details (for ISD credit note only)			ITC amount involved				GSTR-6 Period	GSTR-6 filing date	Amendment made, if any	Tax Period in which amended	ITC Eligibility
		Type	No.	Date	Note	Date	Integrated tax	Central tax	State / UT tax	Cesses					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

Amendments to ISD credit details

Original ISD Document Details	Revised details	Original ISD invoice details (for ISD credit note only)	ITC amount involved	ISD GS TR-6 Period	ISD GS TR-6 filing date	Amendment made	Tax period of original record	ITC Eligibility

Type	No.	Date	GSTIN of ISD	Trade/ Legal name	Type	No.	Date	No.	Date	Integrated Tax	Central Tax	State / UT Tax	Cess					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

PART- C

8. TDS and TCS Credit (including amendments thereof) received

GSTIN of Deductor /GSTIN of E-Commerce Operator	Deductor Name / E-Commerce Operator Name	Tax period of GSTR-7 / GSTR-8 (Original / Amended )	Amount received / Gross value (Original/ Revised d)	Value of supplies returned	Net amount liable for TCS	Amount (Original / Revised)		
						Integrated tax	Central tax	State /UT tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
9A. TDS								
9B. TCS								

PART- D

9. Import of goods from overseas on bill of entry (including amendments thereof)

ICEGATE Reference date	Bill of entry details				Amount of tax		Amended (Yes/ No)
	Port code	No.	Date	Value	Integrated tax	Cess	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

10. Inward supplies of goods received from SEZ units / developers on bill of entry (including amendments thereof)

GSTIN of the Supplier (SEZ)	Trade / Legal name	ICEGATE Reference date	Bill of Entry details				Amount of tax		Amended (Yes/ No)
			Port code	No.	Date	Value	Integrated tax	Cess	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Instructions:

1. Terms Used :-
- a. ITC – Input tax credit

b. ISD – Input Service Distributor

2. **Important Advisory: FORM GSTR-2A** is statement which has been generated on the basis of the information furnished by your suppliers in their respective **FORMS GSTR- 1,5,6,7 and 8**. It is a dynamic statement and is updated on new addition/amendment made by your supplier in near real time. The details added by supplier would reflect in corresponding **FORM GSTR-2A** of the recipient irrespective of supplier's date of filing.
3. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
4. **Table wise instructions:**

<b><u>Table No. and Heading</u></b>	<b><u>Instructions</u></b>
3 Inward supplies received from a registered person including supplies attracting reverse charge	<p>i. The table consists of all the invoices (including invoices on which reverse charge is applicable) which have been saved / filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. Invoice type :</p> <ol style="list-style-type: none"> <li>a. R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>b. SEZWP- SEZ supplies with payment of tax</li> <li>c. SEZWOP- SEZ supplies without payment of tax</li> <li>d. DE- Deemed exports</li> <li>e. CBW - Intra-State supplies attracting IGST</li> </ol>
	<p>iii. For every invoice, the period and date of <b>FORM GSTR- 1/5</b> in which such invoice has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding <b>FORM GSTR-2A</b> of the recipient irrespective of supplier's date of filing. For example, if a supplier files his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of March 2020, the invoice will be reflected in <b>FORM GSTR-2A</b> of March, 2020 only. Similarly, if the supplier files his <b>FORM GSTR-1</b> for the month of November on 5<sup>th</sup> March 2020, the invoice will be reflected in <b>FORM GSTR-2A</b> of November 2019 for the recipient.</p> <p>iv. The status of filing of corresponding <b>FORM GSTR-3B</b> for <b>FORM GSTR-1</b> will also be provided.</p> <p>v. The table also shows if the invoice or debit note was amended by the supplier and if yes, then the tax period in which such invoice was amended, declared and filed. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of November 2019, the invoice will be reflected in <b>FORM GSTR-2A</b> of November, 2019. If the supplier amends this invoice in <b>FORM GSTR-1</b> of December 2019, the amended invoice will be made available in Table 4 of <b>FORM GSTR-2A</b> of December 2019. The original record present in Table 3 of <b>FORM GSTR-2A</b> of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p> <p>vi. In case, the supplier has cancelled his registration, the effective date of cancellation will be provided.</p>

<p>4</p> <p>Amendment to Inward supplies received from a registered person including supplies attracting reverse charge (Amendment to table 3)</p>	<p>i. The table consists of amendment to invoices (including invoice on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. Tax period in which the invoice was reported originally and type of amendment will also be provided. For example, if a supplier has filed his invoice INV-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of November 2019, the invoice will be reflected in <b>FORM GSTR-2A</b> of November, 2019. If the supplier amends this invoice in <b>FORM GSTR-1</b> of December 2019, the amended invoice will be made available in Table 4 of <b>FORM GSTR-2A</b> of December 2019. The original record present in Table 3 of <b>FORM GSTR-2A</b> of November 2019 for the recipient will now have updated columns of amendment made (GSTIN, others) and tax period of amendment as December 2019.</p>
<p>5</p> <p>Debit / Credit notes received during current tax period</p>	<p>i. The table consists of the credit and debit notes (including credit/debit notes relating to transactions on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1 and 5</b>.</p> <p>ii. If the credit/debit note has been amended subsequently, tax period in which the note has been amended will also be provided.</p> <p>iii. Note Type:</p> <ul style="list-style-type: none"> <li>○ Credit Note</li> <li>○ Debit Note</li> </ul> <p>iv. Note supply type:</p> <ul style="list-style-type: none"> <li>○ R- Regular (Other than SEZ supplies and Deemed exports)</li> <li>○ SEZWP- SEZ supplies with payment of tax</li> <li>○ SEZWOP- SEZ supplies without payment of tax</li> <li>○ DE- Deemed exports</li> <li>○ CBW - Intra-State supplies attracting IGST</li> </ul> <p>v. For every credit or debit note, the period and date of <b>FORM GSTR-1/5</b> in which such credit or debit note has been declared and filed is being provided. It may be noted that the details added by supplier would reflect in corresponding <b>FORM GSTR-2A</b> of the recipient irrespective of supplier's filing of <b>FORM GSTR-1</b>. For example, if a supplier files his credit note CN-1 dated 10<sup>th</sup> November 2019 in his <b>FORM GSTR-1</b> of March 2020, the credit note will be reflected in <b>FORM GSTR-2A</b> of March, 2020 only. Similarly, if the supplier files his <b>FORM GSTR-1</b> for the month of November on 5<sup>th</sup> March 2020, the credit note will be reflected in <b>FORM GSTR-2A</b> of November 2019 for the recipient.</p> <p>vi. The status of filing of corresponding <b>FORM GSTR-3B</b> of suppliers will also be provided.</p> <p>vii. The table also shows if the credit note or debit note has been amended subsequently and if yes, then the tax period in which such credit note or debit note was amended, declared and filed.</p> <p>viii. In case, the supplier has cancelled his registration, the effective date of cancellation will be displayed.</p>



6 Amendment to Debit/Credit notes(Amendmen t to 5)	<div>i. The table consists of the amendments to credit and debit notes (including credit/debit notes on which reverse charge is applicable) which have been saved/filed by your suppliers in their <b>FORM GSTR-1</b> and 5.</div> <div>ii. Tax period in which the note was reported originally will also be provided.</div>
7 ISD credit received	<div>i. The table consists of the details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their <b>FORM GSTR-6</b>.</div> <div>ii. Document Type :<div><div>○ ISD Invoice</div><div>○ ISD Credit Note</div></div></div> <div>iii. If ISD credit note is issued subsequent to issue of ISD invoice, original invoice number and date will also be shown against such credit note. In case document type is ISD Invoice these columns would be blank</div> <div>iv. For every ISD invoice or ISD credit note, the period and date of <b>FORM GSTR-6</b> in which such respective invoice or credit note has been declared and filed is being provided.</div> <div>v. The status of eligibility of ITC on ISD invoices as declared in <b>FORM GSTR-6</b> will be provided.</div> <div>vi. The status of eligibility of ITC on ISD credit notes will be provided.</div>
8 Amendment to ISD credit received	<div>i. The table consists of the details of the amendments to details of the ISD invoices and ISD credit notes which have been saved/filed by an input service distributor in their <b>FORM GSTR-6</b>.</div>
9 TDS / TCS credit received	<div>i. The table consists of the details of TDS and TCS credit from FORM GSTR-7 and <b>FORM GSTR-8</b> and its amendments in a tax period.</div> <div>ii. A separate facility will be provided on the common portal to accept/ reject TDS and TCS credit.</div>
10 & 11 Details of Import of goods from overseas on bill of entry and from SEZ units and developers and their respective amendments	<div>i. The table consists of details of IGST paid on imports of goods from overseas and SEZ units / developers on bill of entry and amendment thereof.</div> <div>ii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</div> <div>iii. The table also provides if the Bill of entry was amended. Information is provided in the tables based on data received from ICEGATE. Information on certain imports such as courier imports may not be available.”.</div>

11. In the said rules, in **FORM GSTR-5**, -
- (i). in the table, -

(a) in serial number 2, after entry (c), the following entries shall be inserted, namely: -

“(d)	ARN	Auto Populated
(e)	Date of ARN	Auto Populated.”;

- (b) in serial number 10, -
- (A) in the heading, after the words, “Total tax liability”, the brackets and words “(including reverse charge liability, if any)”, shall be inserted;

- (B) after serial number 10B and the entry relating thereto, the following serial number and entry shall be inserted, namely, -

“10C. On account of inward supplies liable to reverse charge					
					.”;

- (ii) in the instructions, -

- (a) for paragraph 7, the following paragraph shall be substituted, namely: -

“7. Invoice-level information, rate-wise, pertaining to the tax period should be reported as under:

- (i.) for all B to B supplies (whether inter-State or intra-State), invoice level details should be uploaded in Table 5;  
(ii.) for all inter-state B to C supplies, where invoice value is more than Rs. 2,50,000/- (B to C Large) invoice level detail to be provided in Table 6; and  
(iii.) for all B to C supplies, other than those reported in table 6, shall be reported in Table 7 providing State-wise summary of such supplies.”;

- (b) in paragraph 8, in clause (ii), after the words, “invoice value is more than”, the word “rupees”, shall be inserted;

- (c) for paragraph 10, the following paragraph shall be substituted, namely:-

“10. Table 10 consists of tax liability on account of outward supplies declared in the current tax period and negative ITC on account of amendment to import of goods in the current tax period. Inward supplies attracting reverse charge shall be reported in Part C of the table.”.

12. In the said rules, in **FORM GSTR-5A**, -

- (i) against serial number 4 and entries relating thereto, the following entries shall be inserted, namely: -

“4(a) ARN:

4(b) Date of ARN:”;

- (ii) for serial number 6, the following shall be substituted, namely: -

**“6. Calculation of interest, or any other amount**

*(Amount in Rupees)*

Sr. No.	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

- (iii). for serial number 7, the following shall be substituted, namely: -

**“7. Tax, interest and any other amount payable and paid**

*(Amount in Rupees)*

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated tax	Cess		Integrated tax	Cess
1	2	3	4	5	6	7

1.	Tax Liability (based on Table 5 & 5A)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

13. In the said rules, in **FORM GSTR-9**, -

(i) in the Table, -

(a) against serial number 8C, in column 2, for the entry, the following entry shall be substituted, namely: -

“ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during the financial year but availed in the next financial year up to specified period”;

(b) against Pt. V, for the heading, the following heading shall be substituted, namely: -

“Particulars of the transactions for the financial year declared in returns of the next financial year till the specified period.”;

(ii) in the instructions, -

(a) after paragraph 2, the following entry shall be inserted, namely,-

“2A. In the Table, against serial numbers 4, 5, 6 and 7, the taxpayers shall report the values pertaining to the financial year only. The value pertaining to the preceding financial year shall not be reported here.”

(b) in paragraph 4, -

(A) after the words, letters and figures, “that additional liability for the FY 2017-18 or FY 2018-19”, the word, letters and figures “or FY 2019-20” shall be inserted;

(B) in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(c) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the entries, the following entry shall be inserted, namely: -

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

(B) against serial number 6C and serial number 6D, -

(i) after the entry ending with the words “entire input tax credit under the “inputs” row only.”, the following entry shall be inserted, namely: -

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;

- (ii) in the entry ending with the words, figures and letters “Table 6C and 6D in Table 6D only.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (C) against serial number 6E, after the entry, the following entry shall be inserted, namely: -
 

“For FY 2019-20, the registered person shall report the breakup of input tax credit as capital goods and have an option to either report the breakup of the remaining amount as inputs and input services or report the entire remaining amount under the “inputs” row only.”;
- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.;
- (E) against serial number 8A, after the entry, the following entry shall be inserted, namely: -
 

“For FY 2019-20, it may be noted that the details from **FORM GSTR- 2A** generated as on the 1st November, 2020 shall be auto-populated in this table.”;
- (F) against serial number 8C, for the entries, the following entry shall be substituted, namely:-
 

“Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during the financial year for which the annual return is being filed for but credit on which was availed in the next financial year within the period specified under Section 16(4) of the TGST Act, 2017.”;
- (d) in paragraph 7, –
  - (A) after the words and figures “April 2019 to September 2019.”, the following shall be inserted, namely: -
 

“For FY 2019-20, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2020 to September 2020.”;
  - (B) in the Table, in second column, -
    - (I) against serial number 10 & 11, after the entries, the following entry shall be inserted, namely: -
 

“For FY 2019-20, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2020 to September 2020 shall be declared here.”;
    - (II) against serial number 12, -
      - (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words “for filling up these details.”, the following entry shall be inserted, namely: -
 

“For FY 2019-20, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months

of April 2020 to September 2020 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2019-20, the registered person shall have an option to not fill this table.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

(III) against serial number 13, –

- (1) in the entry beginning with the word, letters and figures “For FY 2018-19” after the words, letters and figures “in the annual return for FY 2019-20.”, the following entry shall be inserted, namely: -

“For FY 2019-20, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2020 to September 2020 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2019-20 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21.”;

- (2) in the entry beginning with the word, letters and figures “For FY 2017-18” and ending with the words “an option to not fill this table.”, for the letters, figures and word “FY 2017-18 and 2018-19”, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;

- (e) in paragraph 8, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

14. In the said rules, in **FORM GSTR-9C**, in the instructions, -

- (i) in paragraph 4, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted;
- (ii) in paragraph 6, in the Table, in second column, for the letters, figures and word “FY 2017-18 and 2018-19” wherever they occur, the letters, figures and word “FY 2017-18, 2018-19 and 2019-20” shall be substituted.

15. In the said rules, in **FORM GST RFD-01**, in Annexure-1, in Statement-2, in the heading the brackets, word and letters “(accumulated ITC)”, shall be omitted.

16. In the said rules, in **FORM GST ASMT-16**, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												”.

17. In the said rules, in **FORM GST DRC-01**, after entry (c), for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interes t	Penalty	Fee	Other s	Total
			From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												”.

18. In the said rules, in **FORM GST DRC-02**, after entry (c), for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax rate	Turnov er	Tax Period		Act	POS (Place of Supply )	Tax	Interest	Penalty	Fee	Others	Tota l
			From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Tot al												“.

19. In the said rules, in **FORM GST DRC-07**, after serial number 5, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply )	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												“.

20. In the said rules, in **FORM GST DRC-08**, after serial number 7, for the table, the following table shall be substituted, namely: -

“Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												“.

21. In the said rules, in **FORM GST DRC-09**, for the table, the following table shall be substituted, namely: -

“Act	Tax/Ces s	Interest	Penalty	Fee	Others	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Integrated tax						
Central tax						
State/UT tax						
Cess						
Total						“.

22. In the said rules, in **FORM GST DRC-24**, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interes t	Penalt y	Fee	Other Dues	Total Arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central tax						
State / UT tax						
Integrated tax						
Cess						“.

3. In the said rules, in **FORM GST DRC-25**, for the table, the following table shall be substituted, namely: -

“Act	Tax	Interest	Penalty	Fee	Other Dues	Total Arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Central tax						
State / UT tax						
Integrated tax						
Cess						”.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To:  
The Commissioner of Printing, Stationery and Stores Purchase (Publication

Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,  
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST  
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of  
Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.  
Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**